

**Suggested Framework for an Evaluation of Utah's State and Local Sales and Use Tax System**

**September 10, 2009 Draft**

		Criteria for Evaluation		
Sales and Use Tax System Segment:		Don't Tax Final Consumption	Don't Tax Business Inputs	Consider Taxpayer and Administrative Simplicity
Recognize Evolving Interstate, International, and Electronic Commerce				
Base				
Exemptions				
State Rate				
Local Option Rates				
Vendor Compliance				
Administration				
Other				
Other				